

## **Exhibit B**

**LOSS ANALYSIS**

Class Period: 11/12/2020 - 2/1/2022

**ELECTRIC LAST MILE SOLUTIONS, INC.**

<b>Ticker</b>	<b>CUSIP</b>	<b>ISIN</b>	<b>SEDOL</b>	<b>Lookback Price</b>
ELMS	28489L104	US28489L1044	BLR9KK6	\$1.7987 <sup>1</sup>

**Pierre Fontaine****LIFO**

<b>Transaction Type</b>	<b>Trade Date</b>	<b>Quantity</b>	<b>Price Per Share</b>	<b>Cost / Proceeds</b>
Purchases	01/04/21	10,000	\$14.3500	(\$143,500.00)
<i>Class Period purchases:</i>		<b>10,000</b>		<b>(\$143,500.00)</b>
Shares Held:		10,000	\$1.7987	\$17,987.44
			<b>LIFO Gain/(Loss):</b>	<b>(\$125,512.56)</b>
			Total Shares Bought:	10,000
			Total Net Shares:	10,000
			Total Net Expenditures:	(\$143,500.00)

<sup>1</sup> Value of shares held is the mean trading price from 2/2/2022 to 4/4/2022.